

# DONALD E. WILLIAMSON, ASSESSOR

County of San Bernardino

172 West Third Street • San Bernardino, CA 92415 • (909) 387-8307

## PROP. 3 APPLICATION FOR REASSESSMENT

Property Taken by Government Action

Dear Property Owner:

Section 2 of Article XIII A of the State Constitution provides that for reappraisal purposes, "the term 'change of ownership' shall not include the acquisition of real property as a replacement for comparable property if the person acquiring the real property has been displaced from the property in this state by eminent domain proceedings, by acquisition by a public entity, or by governmental action which has resulted in a judgement of inverse condemnation." This section provides that the assessed value of these replacement properties shall be the lower of either the fair market value of the acquired property, or the adjusted base year of the property from which the person was displaced.

If you feel your property qualifies for the above exclusion from reappraisal, please complete the following questionnaire.  
(See reverse for filing requirements.)

### 1. Acquired Property

- a. Assessor's Parcel Number \_\_\_\_\_
- b. Situs Address \_\_\_\_\_
- |               |             |      |     |
|---------------|-------------|------|-----|
| Street Number | Street Name | City | Zip |
|---------------|-------------|------|-----|
- c. Date of Acquisition (Recording Date) \_\_\_\_\_
- d. Type of Property (Residence, Vacant, etc.) \_\_\_\_\_
- e. Total Purchase Price \$ \_\_\_\_\_

### 2. Displaced Property (Property Taken by Government Action)

- a. Assessor's Parcel Number \_\_\_\_\_
- b. Situs Address \_\_\_\_\_
- |               |             |      |     |
|---------------|-------------|------|-----|
| Street Number | Street Name | City | Zip |
|---------------|-------------|------|-----|
- c. Date of Acquisition (Recording Date) \_\_\_\_\_
- d. Assessed value of the displaced Property \$ \_\_\_\_\_. If available, attach a tax bill or other notice of the displaced property.
- e. Purchase Price or award paid by acquiring entity \$ \_\_\_\_\_

NOTE: You must attach documents evidencing the fact of displacement of formerly owned property due to governmental actions.

Examples of such documentation include:

- a. Certified copy of judgement of inverse condemnation;
- b. Certified copy of a court order concluding an eminent domain proceeding;
- c. Authenticated escrow papers and deed showing acquisition by a Community Redevelopment Agency or Recorded Order of Immediate Possession.

I certify (or declare) under penalty of perjury under the laws of the State of California, that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief.

\_\_\_\_\_  
Signature of Owner of Agent

\_\_\_\_\_  
Date

\_\_\_\_\_  
Title (if agent)

\_\_\_\_\_  
Phone  
(8:00 a.m. to 5:00 p.m.)

## **PROPERTY TAKEN BY GOVERNMENT ACTION**

### **CLAIM FORM AND REQUIREMENTS FOR QUALIFICATION**

Please complete the questionnaire on the reverse side of this form. If you have questions, please contact our office between 8:00 a.m. and 5:00 p.m. at (909) 387-8307.

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#### **REQUIREMENTS:**

1. Displaced by governmental action on or after March 1, 1975.
2. Notification to Assessor
  - a. Replacement acquired between March 1, 1975, and January 1, 1983 – you must notify Assessor before January 1, 1987.
  - b. Replacement acquired on or after January 1, 1983 – you must notify Assessor within four (4) years of the date the property was taken by government action.
3. The displaced property and the replacement property must be both located in California.
4. Only the fee owner of the replaced property or the lessee of replaced property under a lease of 35 years or more (including written renewal options) is entitled to relief under these provisions. If under an applicable lease, you must furnish a copy to the Assessor's office along with this application.
5. The applicant must provide documented proof of displacement by government action. Examples of such documentation include:
  - a. Certified copy of judgement of inverse condemnation.
  - b. Certified copy of a court order concluding an eminent domain proceeding.
  - c. Authenticated escrow papers and deed showing acquisition by a community redevelopment agency or recorded order of immediate possession.
6. This assessment procedure is applicable only to assessment years 1983-84 and thereafter. No correction can be made for assessment years prior to 1983-84.

Upon approval, the new assessment base year trended value will be the lower of the fair market value of the replacement property, or the adjusted base year trended value of the property from which the applicant was displaced, provided the properties are comparable.